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BUREAU OF ANIMAL INDUSTRY.—CIRCULAR 176.

A. D. MELVIN, CHIEF OF BUREAU.

A SYSTEM OF POULTRY ACCOUNTING.

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One of the greatest needs of most poultry keepers is a definite record of expenditures and receipts. In too few cases does the owner of a poultry flock actually know whether his fowls have been an expense to him or have paid a profit. This is perhaps truer in regard to poultry than with most other branches of animal industry, because of the facts that both expenditures and receipts are spread over the entire year and are individually small, that a large part of the product is used at home, and that the poultry keeping is incidental to the other farm work.

An effort is made to give in this circular, in the simplest form possible, a system of keeping an account of the poultry flock which will enable the owner to determine its status at the end of each year.

The different blanks or forms necessary are the following: Monthly sheet, yearly summary sheet, inventory sheet, balance sheet, and egg record. A sample sheet of each kind has been filled out for guidance in keeping such a record, except in the case of the egg record. These forms or blanks can be ruled off on ordinary loose sheets of paper or in a blank book. The latter plan will usually be found more desirable, as it prevents the different sheets from becoming scattered. When separate sheets are used they should be, for convenience, not less than 8 by 10 inches. When a blank book is used, one page can be used as the debit side of the sheet and the opposite page as the credit side, which will allow the use of a smaller book.

On the monthly sheet, one of which is used for each month in the year, all eggs and chickens used at home should be credited to the flock at regular market value. Eggs used for hatching at home should be both credited to and debited against the flock at the same price. This price should be their ordinary market value, unless the demand for eggs for hatching purposes is so great that all suitable eggs can be disposed of in this way; in that case the price should be

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the regular rate obtained for hatching eggs. The labor of the owner can be estimated and charged against the flock each month if desired. The balance at the end of the year will then show the net profit of the flock. If only the extra labor which may be employed from time to time is charged, then the balance at the end of the year will represent the payment which the flock has made for the owner's labor. Under the column headed "Equipment" on the monthly sheet should be charged such purchases as incubators, brooders, etc. Lumber, roofing paper, glass, etc., should be charged under "Miscellaneous." Any day-old chicks sold would most properly be credited under "Breeding stock."

The yearly summary sheet consists, as its name indicates, merely of a summary of the monthly totals of expenditures and receipts for the year.

The inventory sheet should be used at the beginning of each year to take complete inventories of the equipment, stock, feed, etc. Each piece of equipment should be listed at its actual value at that time. In the case of buildings which are substantially constructed, 5 per cent deterioration should be sufficient to allow for the passage of a year's time In case repairs have been made, the actual value of the building as repaired should be given and would probably overcome the deterioration and might even enhance the value over its value in the previous inventory. The deterioration on incubators, etc., with good care, should be about 10 per cent. The actual value of stock on hand should be given. The value may represent market value or its value as breeding stock. In the inventory, the feed on hand purchased or set aside for the poultry should be included. The time of taking the inventory, or the beginning of the year, need not be taken as January 1. Any other date may be chosen if deemed more suitable. Some poultry keepers prefer October 1 or November 1 as representing more truly the beginning of the poultry year.

The balance sheet will be understood by consulting the sample sheet given. This sheet shows the actual status of the flock for the year.

A simple egg record for the year is also given in blank. It will be found desirable to keep this record in connection with the account, as it will enable the poultry keeper to check up the number of eggs used at home, and thus be sure to credit the flock with them. Columns headed "Average number of hens" and "Average egg production" are also given and can be used if desired. By keeping these two columns one is enabled to check up the performance of the hens and determine whether they are giving a satisfactory egg yield.

The "average number of hens" can be easily determined if a record is made of the deaths each month. The exact average number would

be determined as follows: Suppose that in a thirty-day month there were 40 hens at the beginning of the month, that one died on the 8th and two on the 19th. For the first eight days there were 40 hens, for the next eleven days there were 39 hens, and for the last eleven days there were 37. Therefore the average number of hens equals

$$\frac{(8\times40)+(11\times39)+(11\times37)}{30}=38.5.$$

An approximate average number of hens generally close enough for practical purposes can be obtained by taking the average between the number of hens at the beginning and the end of the month.

Having determined the "average number of hens," the "average egg production" is readily found by dividing the total number of eggs produced by the average number of hens.

Inventory January 1, 1910.

1 henhouse, 15 by 30 feet	$100.00
1 240-egg incubator	25.00
2 indoor brooders	16.00
2 colony houses, 8 by 8 feet each	40.00
Miscellaneous—feed troughs, pails, pans, etc	10.00
1 bushel wheat	1.25
1 bushel corn	.80
100 pounds beef scrap	3.00
150 pounds bran	2.25
50 barred Plymouth Rock hens	50.00
50 barred Plymouth Rock pullets	75.00
5 barred Plymouth Rock cock birds	10.00
7 barred Plymouth Rock cockerels	14.00
Total	347.30

Inventory January 1, 1911.

1 henhouse, 15 by 30 feet; 5 per cent deterioration	$95.00
1 240-egg incubator; 10 per cent deterioration	22.50
1 150-egg incubator, new	18.00
2 indoor brooders; 10 per cent deterioration	14.40
1 indoor brooder, new	8.00
2 colony houses, 8 by 8 feet each, repaired; no deterioration	40.00
Miscellaneous—feed troughs, pails, pans, etc	10.00
2 bushels wheat	2.40
1 bushel oats	.60
100 pounds bran	1.50
50 pounds beef scrap	1.50
27 Barred Plymouth Rock hens	27.00
95 Barred Plymouth Rock pullets	142.50
2 Barred Plymouth Rock cock birds	4.00
12 Barred Plymouth Rock cockerels	24.00
Total	431.40

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Monthly summary sheet.

DR. CR.

Date.	Item.	Feed.	Equipment.	Labor.	Miscellaneous.		Total.
1910.							
Apr. 1	100 pounds beef scrap	$3.00					$3.00
5	4 bushels shelled corn	3.00					3.00
5	5 bushels oats	3.25					3.25
8	Carpenter work on brooder			$2.00			2.00
8	Lumber				$4.00		4.00
10	1 indoor brooder		$8.00				8.00
10	6 gallons kerosene				.72		.72
19	300 eggs for hatching				5.75		5.75
20	100 pounds oyster shell	.80					.80
25	3 bushels wheat	3.75					3.75
	Total	13.80	8.00	2.00	10.47		34.27

Date.	Item.	Market eggs.	Hatching eggs.	Market poultry.	Breeding stock.		Total.
1910.							
Apr. 4	10 dozen eggs, at 24 cents	$2.40					$2.40
10	1 pen breeding fowls				$5.00		5.00
12	18 dozen eggs, at 24 cents	4.32					4.32
13	1 hen (home use)			$0.55			.55
14	3 market hens			1.80			1.80
15	8 dozen eggs (home use), at 24 cents	1.92					1.92
17	15 dozen eggs, at 23 cents	3.45					3.45
19	7 dozen eggs (home use), at 23 cents	1.61					1.61
19	300 eggs, hatching (home use)		$5.75				5.75
20	50 day-old chicks				3.00		3.00
23	7 dozen eggs (home use), at 23 cents	1.61					1.61
29	100 eggs, hatching		3.00				3.00
30	6 dozen eggs, at 22 cents	1.32					1.32
	Total	16.63	8.75	2.35	8.00		35.73

Yearly summary sheet.

Dr.											Cr.
Date.	Feed.	Equipment.	Labor.	Miscellaneous.		Total.	Market eggs.	Hatching eggs.	Market poultry.	Breeding stock.	Total.
1910.											
January	$11.25	$18.00		$2.45		$31.70	$21.65		$2.35		$24.00
February	10.85		$2.00	2.00		14.85	24.83		3.30		28.13
March	11.50	20.00		9.90		41.40	20.66	$6.50	3.50	$10.00	40.66
April	13.80	8.00	2.00	10.47		34.27	16.63	8.75	2.35	8.00	35.73
May	13.00			5.35		18.35	11.52	4.50	4.25	8.00	28.27
June	15.50		2.50	5.45		23.45	6.00	5.75	15.20	10.00	36.95
July	14.15			1.10		15.25	7.08	2.00	22.15	8.00	39.23
August	13.80			4.95		18.75	5.37		13.90	4.00	23.27
September	15.00		2.25	.45		17.70	9.10		10.80	3.00	22.90
October	16.10			2.75		18.85	8.60		4.40	9.00	22.00
November	4.80		1.00	1.43		17.23	8.17		7.85	15.00	31.02
December	13.75			8.15		21.90	12.56		4.05	20.00	36.61
Total	163.50	46.00	9.75	54.45		273.70	152.17	27.50	94.10	95.00	368.77

Yearly egg record.

Day of month.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1												
2												
3												
4												
5												
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25												
26												
27												
28												
29												
30												
31												
Total												
Average number of hens												
Average egg production												

Balance sheet.

	Dr.	Cr.	Bal.
Value of inventory January 1, 1910	$347.30		
Interest at 6 per cent on capital invested, as represented by value of inventory above	20.84		
Expenditures during 1910	273.70		
Value of inventory January 1, 1911		$431.40	
Receipts during 1910		368.77	
Total	641.84	800.17	
Balance			$158.33

Approved:

JAMES WILSON,
Secretary of Agriculture.

WASHINGTON, D. C., *January 26, 1911.*

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